

# **VOLUNTEER FIRE FIGHTER AND VOLUNTEER EMERGENCY MEDICAL SERVICES PERSONNEL TAX CREDIT**

## **Prior Law**

None

## **New Provisions**

A tax credit is available for individual income tax for volunteer fire fighters and volunteer emergency medical services personnel. A volunteer fire fighter must be an active member of an organized volunteer fire department in Iowa who has met the minimum training standards established by the fire service training bureau. Volunteer emergency medical services personnel must be individuals who are trained to provide emergency medical care and who are certified as first responders and have been issued a certificate by the Department of Public Health.

The tax credit equals \$50 if the volunteer served for the entire tax year. If the volunteer did not serve for the entire year, the \$50 credit will be prorated based on the number of months that the volunteer served, rounded to the nearest dollar. If the volunteer served for a portion of a month, that will be considered as an entire month. If an individual is both a volunteer fire fighter and a volunteer emergency medical service personnel, the credit can only be claimed for one volunteer position.

The individual is required to have a written statement from the fire chief or other appropriate supervisor verifying that the individual was a volunteer fire fighter or volunteer emergency medical services personnel for the months for which the credit is claimed.

The credit is limited to the tax liability for the tax year, and there is no carry forward of any excess credit to a subsequent tax year.

## **Sections Amended**

Section 1 of 2012 Iowa Acts Senate File 2322 amends section 422.12, subsection 1, Code 2011, by adding new paragraphs b and d. Section 2 amends section 422.12, subsection 2, Code 2011, by adding new paragraph c.

## **Effective Date**

January 1, 2013, for tax years beginning on or after that date.